



14-099

JAMES C. KIRKPATRICK  
STATE INFORMATION CENTER  
(573) 751-4936

JASON KANDER  
SECRETARY OF STATE  
STATE OF MISSOURI

ELECTIONS DIVISION  
(573) 751-2301

December 23, 2013

The Honorable Tom Schweich  
State Auditor  
State Capitol Building  
Jefferson City, MO 65101

RECEIVED

DEC 23 2013

STATE AUDITORS OFFICE

RE: Petition approval request from Marc Ellinger regarding a proposed constitutional amendment to Article X (2014-099)

Dear Auditor Schweich:

Enclosed please find an initiative petition sample sheet for a proposal to amend the Constitution of Missouri filed by Marc Ellinger on December 20, 2013.

We are referring the enclosed petition sample sheet to you for the purposes of preparing a fiscal note and fiscal note summary as required by § 116.332, RSMo. Section 116.175.2, RSMo requires the state auditor to forward the fiscal note and fiscal note summary to the attorney general within twenty days of receipt of the petition sample sheet.

Thank you for your immediate consideration of this request.

Sincerely,

Jason Kander

cc: Hon. Chris Koster  
Sheri Hoffman  
Barbara Wood

14-099

County \_\_\_\_\_  
Page \_\_\_\_\_

RECEIVED  
2013 DEC 20 PM 6:38  
J. Kander  
MO SEC. OF STATE

It is a class A misdemeanor punishable, notwithstanding the provisions of section 560.021, RSMo, to the contrary, for a term of imprisonment not to exceed one year in the county jail or a fine not to exceed ten thousand dollars or both, for anyone to sign any initiative petition with any name other than his or her own, or knowingly to sign his or her name more than once for the same measure for the same election, or to sign a petition when such person knows he or she is not a registered voter.

INITIATIVE PETITION

To the Honorable Jason Kander, Secretary of State for the State of Missouri:

We, the undersigned, registered voters of the state of Missouri and \_\_\_\_\_ County (or city of St. Louis), respectfully order that the following proposed law shall be submitted to the voters of the state of Missouri, for their approval or rejection, at the general election to be held on the 4th day of November, 2014, and each for himself or herself says: I have personally signed this petition; I am a registered voter of the state of Missouri and \_\_\_\_\_ County (or city of St. Louis); my registered voting address and the name of the city, town or village in which I live are correctly written after my name.

(INSERT BALLOT TITLE HERE)

CIRCULATOR'S AFFIDAVIT STATE OF MISSOURI, COUNTY OF \_\_\_\_\_

I, \_\_\_\_\_, being first duly sworn, say (print or type names of signers)

NAME (Signature)	DATE SIGNED	REGISTERED VOTING ADDRESS (Street) (City, Town or Village)	ZIP CODE	CONGR. DIST.	NAME (Printed or Typed)
1.					
2.					
3.					
4.					
5.					
6.					
7.					
8.					
9.					
10.					
11.					
12.					
13.					
14.					
15.					

signed this page of the foregoing petition, and each of them signed his or her name thereto in my presence; I believe that each has stated his or her name, registered voting address and city, town or village correctly, and that each signer is a registered voter of the state of Missouri and \_\_\_\_\_ County.

\_\_\_\_\_  
Signature of Affiant  
(Person obtaining signatures)

\_\_\_\_\_  
Address of Affiant

Subscribed and sworn to before me this \_\_\_\_\_ day of \_\_\_\_\_, A.D. 201\_\_.

\_\_\_\_\_  
Signature of Notary

\_\_\_\_\_  
Address of Notary

Notary Public (Seal)

My commission expires \_\_\_\_\_



*Be it resolved by the people of the State of Missouri that the Constitution be amended:*

*Article X is amended by adopting two new sections to be known as Sections 26 and 27.*

Section 26. (a) In addition to all other taxes imposed on tobacco products, an additional special assessment of seventeen cents (\$0.17) per package of twenty (20) cigarettes, acquired after the effective date of this amendment, shall be paid by the wholesaler, and collected in the same way as other cigarette taxes by the department of revenue and subject to the rules and regulations promulgated in connection therewith.

(b) A new special assessment in the amount of three point four cents (\$0.034) shall be imposed on the sale of every vapor product unit. "Vapor product unit" means point zero five (.05) fluid ounces of material, containing nicotine, which is intended to be consumed through vaporization, but does not include any product regulated by the United States Food and Drug Administration under Chapter V of the Food, Drug and Cosmetics Act.

(c) All revenues generated under this Section 26 shall be used to reduce the individual income tax as further provided Section 27 of this article.

(d) The general assembly, counties and political subdivisions shall not impose any new or increased tax, license, fee or special assessment on the purchase, storage, use, consumption, handling, distribution or wholesale sale of vapor product units, except as imposed on all other taxable tangible property and no existing tax on cigarettes or new tax, license, fee or special assessment shall apply to vapor product units except as provided in Section 26(b) of this Article.

(e) No new or additional tax, license, fee or special assessment upon cigarettes or tobacco products shall be imposed by law, except as provided in this amendment.

(f) The purchase or possession of vapor product units shall be prohibited for any person under the age of eighteen (18).

(g) Any person that, for commercial purposes, operates or maintains a machine that enables any person to process a substance that is made or derived from tobacco into a roll or tube shall be deemed to be a manufacturer of cigarettes and the resulting product shall be deemed to be a cigarette.

(h) In addition to all other taxes imposed on tobacco products, including the special assessment in section 26(a) of this article, an equity assessment fee is imposed upon the purchase, storage, use, consumption, handling, distribution or wholesale sale of non-participating manufacturer cigarettes at the rate of fifty-five cents (\$0.55) per package of twenty (20) cigarettes, which equity assessment fee shall be paid by the wholesaler, and collected in the same way as other cigarette taxes by the department of revenue and subject to the rules and regulations promulgated in connection therewith. "Non-participating manufacturer" shall be as defined by law on the effective date of this amendment. The equity assessment fee in this subsection shall be indexed to the general price level as defined in Section 17 of this article.

Section 27. (a) "Reduction factor" means the percentage, rounded to the nearest tenth of one percent but not less than one tenth of one percent, sufficient to reduce tax collections by the amount collected by the state from the fees or assessments imposed or increased in Section 26 of this Article in any state fiscal year.

(b) The existing rate of the individual income tax shall be permanently reduced by the reduction factor effective the immediately ensuing tax year.

(c) If the existing rate of the individual income tax is one tenth of one percent or less, then the individual income tax shall be permanently eliminated and the general assembly shall not have the authority to impose a tax on or measured by income or earnings of an individual.